

2014 Assessment Q&A

If you have further questions, please don't hesitate to contact the Assessors Office at 617-625-6600 ext. 3100 or assessing@somervillema.gov, or visit their page on the City website at www.somervillema.gov.

Q: Who determines the assessed value of my property?

A: The Board of Assessors calculates values based upon real estate market conditions in accordance with State Department of Revenue (DOR) regulations. All values are certified by the DOR.

Q: My assessment went up. Who is responsible for the value increasing?

A: In short, the real estate market is responsible, and buyers, sellers, landlords and tenants make or determine the market. The sale prices and rents agreed upon by these market participants in your area create market values. The Assessors do not make the real estate market; they only interpret those actions and the impact on market value using the strict criteria established by State DOR regulations. In addition, improvements to properties such as renovations and additions can lead to higher value.

Q. My assessment made my tax bill increase. Can the Mayor or my Alderman get my assessment reduced?

A: No. The law prohibits this. Elected officials cannot decrease an assessment based on hardship or for any other reason. By law, assessments must be determined by the Assessors according to State DOR regulations. Assessments cannot be arbitrarily lowered to reduce the burden on property owners. However, if you feel your valuation is inaccurate, you may file an appeal for abatement (lowering of the value) to the Assessors Office. Only the Assessors have authority to grant abatements under Massachusetts General Law, Chapter 59, and abatements are granted only if additional information reveals the valuation requires adjustment according to DOR regulations.

Q: How much if any control does the City have over how assessments are determined?

The Assessors must satisfy State DOR requirements. The Assessors are forbidden by law from deviating from these requirements.

Q: What does my assessment represent?

A: The assessment is an estimate of full and fair market value, which is the price a willing buyer would pay a willing seller in an open, competitive market, without any undue influences. The current Fiscal Year 2014 (FY2014) assessment represents an estimate of full and fair market value as of Jan. 1, 2013.

Q: What percentage of market value are the assessed values?

A: Under basic State DOR requirements, the median assessment of recent sale prices must be within 90% to 110% of the median sale price of recent sales. In FY 2014, assessments are at a 95% level overall.

Q: Can my assessment change every year?

A: It is possible for assessments to change in any year if there are significant changes in the market or if value has been added to the property by renovations or additions. Assessments are particularly likely to change in a revaluation year when the State DOR review encompasses a high level of detail.

Q: What can cause an assessment to go up?

A: Significant changes in the market as well as investment in a property such as additions and renovations that add value to the property

Q: How many properties saw a large increase in 2014?

A: Out of the roughly 16,000 properties in the city, 110 properties (or 0.07%) saw a 50% increase or more in FY2014.

Q: What can a property owner do if they feel the assessment is too high?

A: File an appeal for abatement with the Board of Assessors by no later than Feb. 3, 2014.

Q: How do I file an appeal for abatement?

A: Applications can be obtained at the Assessors Office or by accessing the link on the Assessors homepage at the City website at www.somervillema.gov, click "Departments, Assessing, Department Forms, and Application for Abatement for Real and Personal property tax."

Q: When are appeals due by?

A: For FY2014, appeals must be filed in the Assessors Office by Feb. 3, 2014, by the close of business at 4:30 p.m. sharp. Mailed applications will also be accepted if they are postmarked by the U. S. Post Office by no later than Feb. 3.

Q: What is a triennial revaluation?

A: Every three (3) years, cities and towns in the Commonwealth must have their assessments certified by the State Department of Revenue. This is called a **triennial revaluation**. In a revaluation year, assessors must conduct a complete review and analysis of existing property records and values in accordance with State DOR regulations. More in-depth property data is available during a revaluation year and, for this reason, more significant changes in property values and assessments are common in revaluation years.

Q: It seems like my assessment held steady for a number of years but increased more this year. Why?

A: FY2014 is a revaluation year. It's not uncommon to see major valuation swings in a revaluation year. In Somerville, the last overall increase in assessments occurred during the FY2007 revaluation due to the positive real estate market conditions at the time. In the FY2010 revaluation, values held mainly steady because the market had not improved in the interim. In FY2014, overall gains in the market were evident. So now, seven years after the last overall increase, in the midst of a real estate recovery, we are seeing increases in values and assessments. In a revaluation year, the State DOR does a comprehensive review of all values that affect assessed values. Some of those factors are way up, including sales prices, income and expenses, and rents, while vacancy is lower causing assessed values to increase. (Please note, due to the State DOR's need to adjust their schedule, some cities and towns including Somerville had their FY2013 revaluations rescheduled to FY2014 leading to a 4-year rather than a 3-year period between revaluations.)

Q: How do you inspect my property?

A: Attempts are made to inspect all properties that have recently sold, involve building permits, or have not been inspected in more than 5 or 6 years. Inspections include an interior and exterior review focusing on the exterior building measurement and interior features and condition of the property.

Q: How does the Assessor determine value?

A: Depending on the type of property, Assessors use the three accepted appraisal approaches to value including cost, sales comparison, and income.

Q: How will I be informed about my Fiscal Year 2014 assessment?

A: Your FY2014 assessed value can be found on the third quarter tax bill showing a due date of 2/3/2014. A public announcement was also made in November to alert property owners that the new values would be available at the Public Library, online and at the Assessors Office prior to official, individual notification with the third quarter tax bill.